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ABSTRACT

This curriculum guide is one of nine such guides developed for an Alberta high school business education program. Its content covers the main subject area or strand of accounting. Subject to the constraints outlined in the guide, the modules are to be formatted into three- or four-credit courses within each strand. Introductory materials include a business education program philosophy, a list of learning principles applied to business education, a list of program objectives, a schematic overview of a business education high school program, course sequences, guidelines for structuring business education courses, and a business education matrix. These materials specifically for accounting 10-20-30 follow: an introduction, objectives, and a flowchart of modules. These components are provided for each of the 13 modules: purpose and a chart that correlates topics with learning tasks and teaching notes. Module topics are basic accounting concepts, journalizing and posting, completing the accounting cycle, merchandise accounting, end-of-year adjustments and eight-column work sheet, optional accounting tasks, voucher system and budgeting, departmentalized accounting tasks, partnership and corporation accounting, cost accounting, financial analysis, and accounting simulation I and II (computerized accounting). The guide also contains guidelines for student evaluation, lists of basic and recommended learning resources, and a correlation of course content with learning resources. (YLB)

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BUSINESS EDUCATION CURRICULUM GUIDE

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ACCOUNTING 10-20-30

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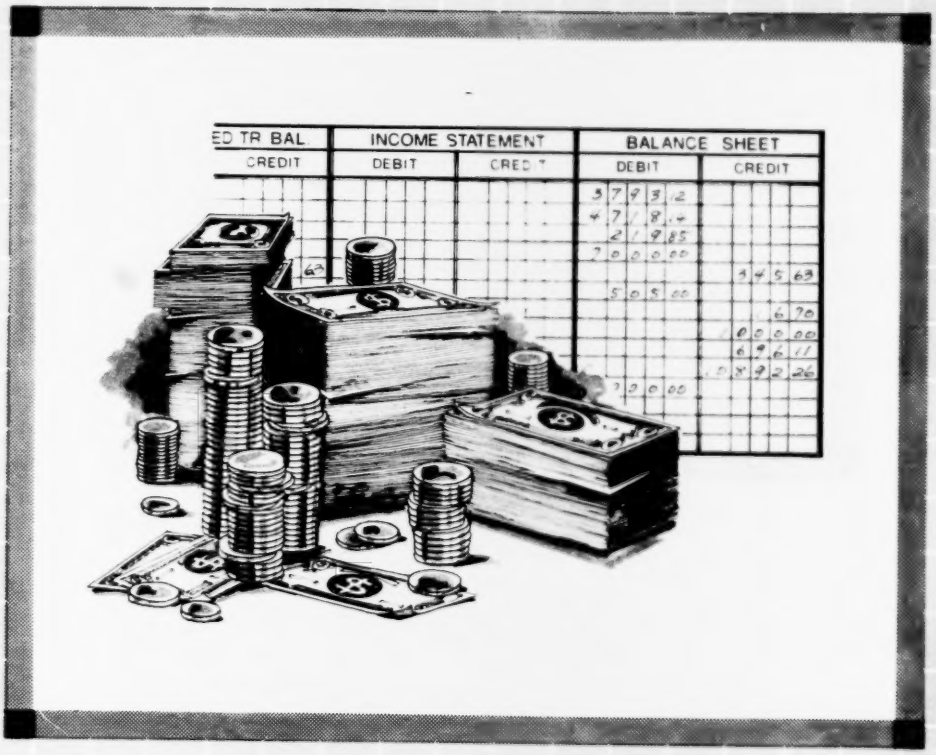

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ACCOUNTING 10-20-30
CURRICULUM GUIDE

1985

NOTICE TO TEACHERS

This Curriculum Guide is subject to review and revision, in keeping with any revision to the Business Education curricula which may occur as a result of the Secondary Education Policy Statement, June 12, 1985.

Alberta
EDUCATION

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NOTE: This publication is a service document. The advice and direction offered is not prescriptive except where it duplicates or paraphrases the content of the Program of Studies. In these instances, the content is in the same distinctive manner as is this notice so that the reader may readily identify all prescriptive statements or segments of the document.

Mandatory implementation of the program is September, 1985.

ALBERTA EDUCATION PUBLICATIONS

The following service publications and prescriptive documents are available from Alberta Education to administrators and business education teachers.

From Curriculum Branch, Program Development Division

1. Program of Studies
2. Junior-Senior High School Handbook
3. Accounting 10-20-30 Curriculum Guide
4. Basic Business 20-30 Curriculum Guide
5. Computer Processing 10-20-30 Curriculum Guide
6. Law 20-30 Curriculum Guide
7. Marketing 20-30 Curriculum Guide
8. Office Procedures 20-30 Curriculum Guide
9. Shorthand 20-30 Curriculum Guide
10. Typewriting 10-20-30 Curriculum Guide
11. Optional (Business Education 10-20-30) Curriculum Guide
    - 11.1 Record Keeping 10
    - 11.2 Business Calculation 20
    - 11.3 Business Communication 20
    - 11.4 Dicta Typing 20
    - 11.5 Word Processing 30
12. Junior High School Typewriting Curriculum Guide, 1973
13. Accounting 10-20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
14. Basic Business 20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
15. Computer Processing 10-20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
16. Law 20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
17. Marketing 20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
18. Office Procedures 20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
19. Shorthand 20-30 Curriculum Implementation Manual for Teachers (published December, 1985)
20. Typewriting 10-20-30 Curriculum Implementation Manual for Teachers (published June, 1986)

From School Book Branch

1. School Book Branch Catalogue

For further information, contact Curriculum Branch (Program Development Division) or Edmonton or Calgary Regional Offices (Program Delivery Division).

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PROGRAM PHILOSOPHY

Business Education is an interdisciplinary study of the principles, procedures and technologies within the business environment and thus plays a significant role in meeting the Goals of Schooling and Goals of Education in Alberta Schools. Within this program a student has the opportunity to learn more about the role of a future participant within a productive society and to build a framework for a successful career. The knowledge, skills, attitudes and habits expected in business assist students, upon completion of high school, to respond to the opportunities and expectations of the world of work.

The development of the individual's potential in the areas of psychomotor, affective and cognitive domains is central to learning and instruction. Individuals discover themselves and realize their potential by interacting with ideas, technology and people. The world of business is an appropriate focus for this interaction.

Presented from the dual viewpoint of the individual as a consumer within the marketplace and a participant within the production cycle, the content within the Business Education Program provides for development of:

1. Skills and knowledge all citizens need to successfully participate in the business world,

2. Skills for immediate job entry, and

3. Skills and knowledge supportive of a business-related post-secondary program.

The continuum of experiences within the business education program starts with exploratory activities in junior high school and expands in scope and depth at the high school level. The program can meet the three general objectives while providing viable alternatives and challenge for students of all levels of ability and interests. The relevance of the program is further enhanced through the integration of technology and related practices throughout the program, helping prepare the student for the information age.

LEARNING PRINCIPLES

Business Education courses incorporate the following learning principles:

1. Student learning should move from the level of prior knowledge through the course objectives at a rate governed by the students' aptitude and attitude. Learning will be maximized in environments where student initiative is encouraged and the learning environment is non-threatening and considered relevant to the learner.

2. Since students learn in different ways, a variety of methodologies and presentations should be used to meet the various learning styles of the individual. Presenting content in a variety of contexts reinforces the students's ability to apply the concept in a variety of circumstances and in an appropriate manner.

3. Personal learning goals should reflect the broader objectives of the program. Establishing a learning environment wherein self-analysis and personal evaluation are promoted encourages confidence, decision making, self-motivation, and critical thinking skills.

4. Skills development is promoted through appropriately structured learning experiences which may or may not include necessary repetition and the application of tasks that are relevant to future experiences. Development of skills is only part of the learning process. Students must understand when and how to apply these skills.

5. Establishing opportunities for success and building on the positive influence of rewards develops self confidence and motivation.

PROGRAM OBJECTIVES

Senior High School

The business education curriculum provides education ABOUT business for ALL students in order that they become informed citizens, and education FOR business for SOME students in order that they become effective workers. More specifically, the purpose of the program is:

1. To provide a meaningful study of the business environment including the ideas, people, and technology of business.

2. To provide for the development and acquisition of business knowledge and skills which will be most useful and durable in a rapidly changing society.

3. To provide an opportunity for students to elect and pursue individual interests and specialization in the study of the business environment.

4. To develop acceptable communication and interpersonal skills.

5. To develop the thinking strategies and problem-solving abilities of students.

6. To provide an opportunity for students to relate and apply learnings in business education to other areas of study.

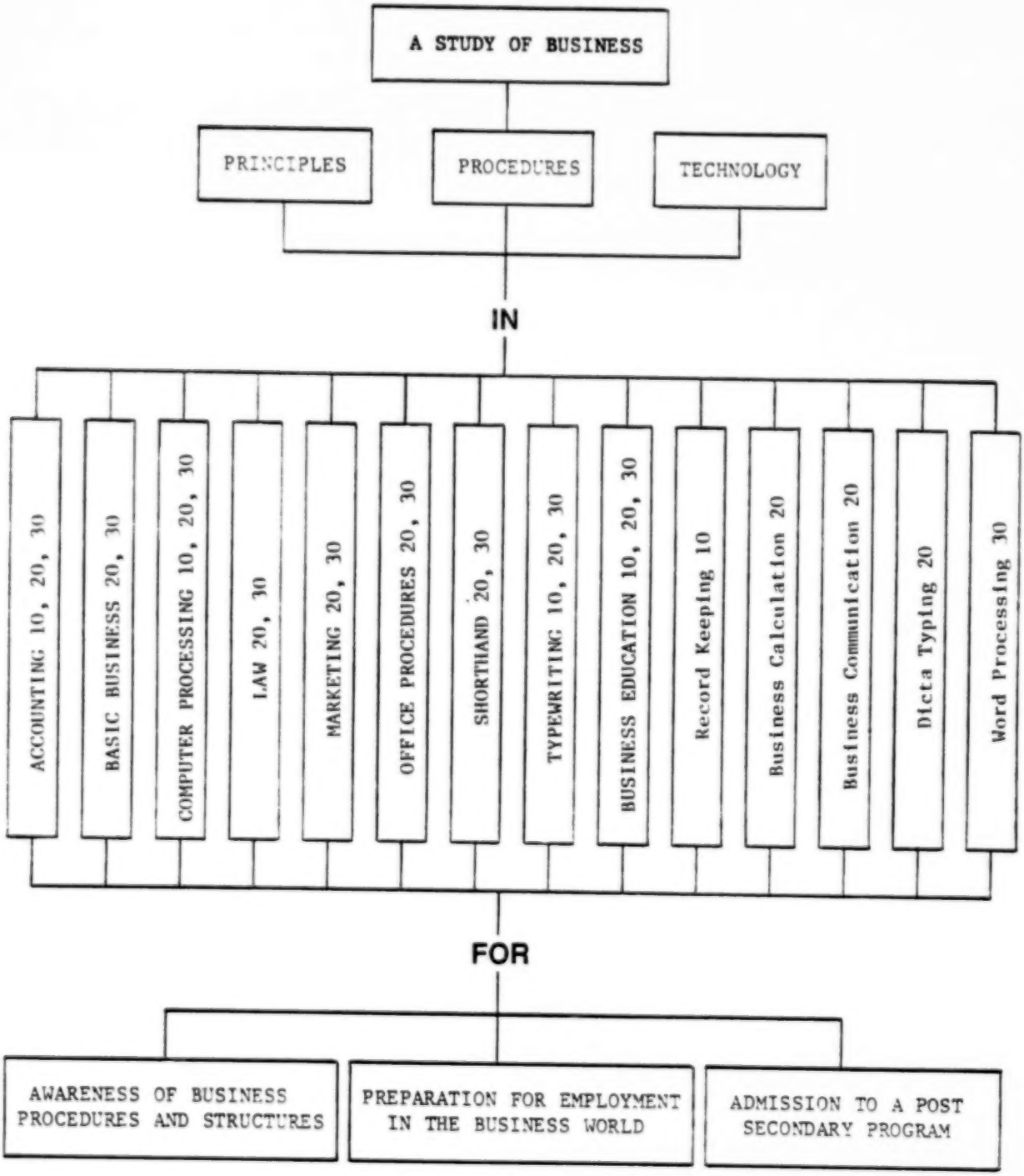
7. To expose students to the business environment for the purpose of acquiring information, gaining experience and testing ideas and hypotheses.

8. To provide for a general understanding of business and the development of skills for personal use.

9. To provide background skills and knowledge for specialization in business and/or admission to post-secondary programs.

10. To prepare for job entry upon completion of high school and for future advancement in business.

SCHEMATIC OVERVIEW OF PROGRAM



COURSE SEQUENCES

Courses listed on the same line and to the left indicate a prerequisite. The maximum credits available to a student for use on a high school diploma is shown in the left column. Whether the course may be offered for 3 and/or 5 credits is shown in brackets following the course name. Some courses have additional prerequisites. These are indicated with solid lines.[1]

Maximum Credits			
13	1501 Accounting 10 ..... (3)(5)	2501 Accounting 20 ..... (3)(5)	3500 Accounting 30 ..... (5)
15[3]	1527 Computer Processing 10 ..... (3)(5)	2527 Computer Processing 20[2] ..... (3)(5)	3527 Computer Processing 30 ..... (3)(5)
10		2541 Basic Business 20 ..... (3)(5)	3541 Basic Business 30 ..... (3)(5)
30	1542 Business Education 10 ..... (3)(5)(10)	2542 Business Education 20 ..... (3)(5)(10)	3542 Business Education 30 ..... (3)(5)(10)
3	1550 Record Keeping 10 ..... (3)		
3		2566 Dicta Typing 20 ..... (3)	
15	*1565 Typewriting 10 ..... (3)(5)	2565 Typewriting 20 ..... (3)(5)	3565 Typewriting 30 ..... (5)
3			3567 Word Processing 30 ..... (3)
10		2555 Shorthand 20 ..... (3)(5)	3555 Shorthand 30 ..... (3)(5)
10		2545 Office Procedures 20 ..... (3)(5)	3545 Office Procedures 30 ..... (3)(5)
3		2543 Business Communication 20 ..... (3)	
3		2544 Business Calculation 20 ..... (3)	
10		2430 Law 20 ..... (3)(5)	3430 Law 30 ..... (3)(5)
10		2540 Marketing 20 ..... (3)(5)	3540 Marketing 30 ..... (3)(5)

[1] Please refer to the BUSINESS EDUCATION MANUAL FOR ADMINISTRATORS, COUNSELLORS, AND TEACHERS for criteria for module selection.

* Typewriting 10 is required for Dicta Typing 20; Typewriting 20 is required for Word Processing 30, Shorthand 30, and Office Procedures 30.

[2] Computer Literacy 10 may be used as an alternate prerequisite to Computer Processing 20.

[3] A student can take Computer Literacy 10 or Computer Processing 10, followed by Computer Processing 20 and then Computer Processing 30. However, the maximum number of credits available to a student in Computer Literacy and Computer Processing is fifteen (15).

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GUIDELINES FOR STRUCTURING BUSINESS EDUCATION COURSES

GENERAL GUIDELINES

The structure of the business education program allows schools to design courses to meet the specific needs of the students in that school. The content has been organized into sequenced and unsequenced modules organized under the following eight main subject areas or strands.

1. Accounting 10, 20, and 30
2. Basic Business 20 and 30
3. Computer Processing 10, 20, and 30
4. Law 20 and 30
5. Marketing 20 and 30
6. Office Procedures 20 and 30
7. Typewriting 10, 20, and 30
8. Shorthand 20 and 30

Subject to the constraints outlined in the curriculum guides, modules are to be formatted into 3- or 5-credit courses within each strand. Schools or school jurisdictions should designate 3 modules for a 3-credit course and 5 modules for a 5-credit course. The optional strand modules may be used to enhance the subject area strands or, alternatively, combined to form 3-credit courses.

The program to be offered should be established through consultation of teaching, guidance, and administrative personnel. In order to promote consistency between grade levels and establish appropriate standards for student evaluation, jurisdictions may wish to monitor the selection of modules. Care should be taken to ensure that students' programs do not repeat modules.

Course sequences are outlined in the yearly-published Junior-Senior High School Handbook. These course sequences are also listed on page 8. For further information regarding module sequences and equipment requirements, refer to the specific modules within the curriculum guides and/or the Business Education Manual for Administrators, Counsellors, and Teachers.

BUSINESS EDUCATION 10, 20, AND 30

In addition to or as an alternative to the courses designated under the subject strands, (i.e., Typewriting 20, Law 30, etc.) 3, 5, or 10 credits may be offered in each of Business Education 10, 20, and 30 to a maximum of 30 credits. Business Education 10, 20, or 30 courses are created by selecting a number of modules from the eight main subject strands as well as from the Optional strand. Elective modules within the subject strands may only be selected if students have taken the core modules identified in the strands. Business Education 10, 20, and 30 courses are sequential.

MINI COURSES

As an alternative to using the modules in the Optional strand to enhance subject area courses, modules from the Optional strand may be grouped together to form 3-credit courses as follows:

Record Keeping 10	(1) Record Keeping 1 (2) Record Keeping 2 (3) Record Keeping 3
Business Calculation 20	(4) Business Calculation 1 (5) Business Calculation 2 (6) Business Calculation 3
Business Communication 20	(7) Business Communication - Development (8) Business Communication - Practice (9) Business Communication - Integration
Dicta Typing 20	(12) Dicta Typing 1 (13) Dicta Typing 2 (16) Business Simulation
Word Processing 30	(14) Word Processing 1 (15) Word Processing 2 (16) Business Simulation

ENHANCEMENT: Use of Optional Modules

A subject strand course may be enhanced by including a module or modules from the Optional strand that supports the objective for a particular course. Inclusion of modules from subject strands other than Optional is not permissible. Not more than one Optional module may be included at each grade level in a 3-credit course, and not more than two optional modules may be included at each grade level in a 5-credit course. The Business Research and Business Simulation modules may, however, be used once in each subject strand provided that the topic is not duplicated. The Optional strand modules are:

1. Record Keeping 1
2. Record Keeping 2
3. Record Keeping 3
4. Business Calculation 1
5. Business Calculation 2
6. Business Calculation 3
7. Business Communication - Development
8. Business Communication - Practice
9. Business Communication - Integration
10. Business Research Project
11. Goal Setting and Career Development
12. Dicta Typing 1
13. Dicta Typing 2
14. Word Processing 1
15. Word Processing 2
16. Business Simulation

MATRIX

SUBJECT STRANDS

(13)* ACCOUNTING		(10)* BASIC BUSINESS		(15)* COMPUTER PROCESSING		(10)* LAW	
C 1. Basic Accounting Concepts	BB 20	C 1. Canadian Business	C * Computer Information Systems	LW 20	C 1. Nature of Law and the Civil Law System
C 2. Journalizing and Posting		C 2. Consumer Credit	E 2. Overview of Software		C 2. Contract Law
C 3. Completing the Accounting Cycle		C 3. Insurance	E 3. Applications: Data Entry		C 3. Family Law
C 4. Merchandise Accounting	BB 30	C 4. Economic Concepts	E 4. Applications: Word Processing	LW 30	C 4. Basic Rights and Responsibilities
C 5. End-of-Year Adjustments & 8-Column Worksheets		C 5. Small Business Management I	E 5. Applications: Computer Simulations		C 5. Labour Law
E 6. Optional Accounting Tasks		C 6. Management Techniques	E 6. Applications: Data Base		C 6. Property Law
E 7. Voucher System and End-of-Year Adjustments	ELECTIVE	E 7. Personal Financial Planning	E 7. Applications: Electronic Spread Sheet	ELECTIVE	E 7. Criminal Justice System
E 8. Departmentalized Tasks		E 8. Small Business Management II (Simulation)	E 8. Overview of Introductory Programming Language		E 8. Consumer Law
E 9. Partnership and Corporation Accounting			E 9. Fundamentals of Input/Output		E 9. Tort Law
E 10. Cost Accounting			E 10. Introduction to Advanced Computer Programming Techniques		E 10. Controversial Issues
E 11. Financial Analysis			E 11. Advanced Computer Programming Techniques		
E 12. Accounting Simulation I			E 12. Extended Programming Project		
E 13. Accounting Simulation II Computerized Accounting			E 13. Introduction to Second Programming Language		
			E 14. Applications in Second Programming Language		
			E 15. Extended Project in Second Programming Language		
			E 16. Graphics		
			E 17. Systems Analysis and Program Development		
			E 18. Machine/Assembly Language		

(10)* MARKETING		(10)* OFFICE PROCEDURES	(10)* SHORTHAND	(15)* TYPEWRITING
MK 20	C 1. World of Marketing	C 1. Structure of the Business Office	C 1. Shorthand Theory 1	C 1. Keyboarding
	C 2. Advertising and Sales Promotion	E 2. Personnel in the Business Office	C 2. Shorthand Theory 2	C 2. Keyboarding, Centering and Tabulation
	C 3. Distribution of Goods and Services	E 3. Business Communication	C 3. Shorthand Theory 3	C 3. Letters and Essays
MK 30	C 4. Marketing Research	E 4. Records Management	E 4. Shorthand Theory, Dictation & Transcription 1	C 4. Reports
	C 5. Pricing and Financial Activities	E 5. Information Processing	E 5. Shorthand Theory, Dictation & Transcription 2	C 5. Letters & Tables
	C 6. Selling	E 6. Clerical Routines	E 6. Speed & Transcription Skill Building 1	C 6. Manuscripts
ELECTIVE	E 7. Display	E 7. Secretarial Routines	E 7. Speed & Transcription Skill Building 2	C 7. Tables, Business Forms & Financial Reports
	E 8. Purchasing & Controlling Merchandise	E 8. Office Specialties I	E 8. Speed & Transcription Skill Building 3	C 8. Business Correspondence
		E 9. Office Specialties II	E 9. Speed & Transcription Skill Building 4	E 9. Specialized Prod. Applications
		E 10. Office Simulation	E 10. Speed & Transcription Skill Building 5	E 10. Production Projects & Review
				E 11. Professional Applications I
				E 12. Professional Applications II
				E 13. Simulation I
				E 14. Simulation II

OPTIONAL

OPTIONAL
Subject to certain limitations, students may select courses from the mini-courses modules that are used to enhance the subject strand courses.
1 Record Keeping 1
2 Record Keeping 2
3 Record Keeping 3
4 Business Calculation 1
5 Business Calculation 2
6 Business Calculation 3
7 Business Communication — Development
8 Business Communication — Practice
9 Business Communication — Integration
10 Business Research Project
11 Goal Setting and Career Development
12 Dicta Typing 1
13 Dicta Typing 2
14 Word Processing 1
15 Word Processing 2
16 Business Simulation

MINI COURSES

(3)* RECORD KEEPING 10	(3)* BUSINESS CALCULATION 20	(3)* BUSINESS COMMUNICATION 20
C 1 Record Keeping 1	C 1 Business Calculation 1	C 1 Business Communication — Development
C 2 Record Keeping 2	C 2 Business Calculation 2	C 2 Business Communication — Practice
C 3 Record Keeping 3	C 3 Business Calculation 3	C 3 Business Communication — Integration

(3)* DICTA TYPING 20	(3)* WORD PROCESSING 30
C 1 Dicta Typing 1	C 1 Word Processing 1
C 2 Dicta Typing 2	C 2 Word Processing 2
C 3 Business Simulation	C 3 Business Simulation

BUSINESS EDUCATION 10-20-30

(30) BUSINESS EDUCATION 10-20-30
Modules from any of the 8 subject strands and/or the Optional strand may be combined to form three, five or ten credit courses at the 10, 20 or 30 level. The courses are sequential. Elective modules may only be included in a program when core modules have been completed. Care should be taken to ensure that student programs do not duplicate modules.

***Refers to maximum credits available.**

Note: Core modules are prerequisite to elective modules.

Code: C — Core
E — Elective

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ACCOUNTING 10-20-30

Introduction

The accounting program provides an opportunity for all students to develop an understanding of basic accounting concepts and procedures. In the introductory level the students will learn the mechanics of the accounting cycle. Advanced study will enhance the basic skills and provide competencies that prepare the student for employment or further study beyond high school. Students will study the accounting cycle of a small business and expand their knowledge to include specialized areas within accounting.

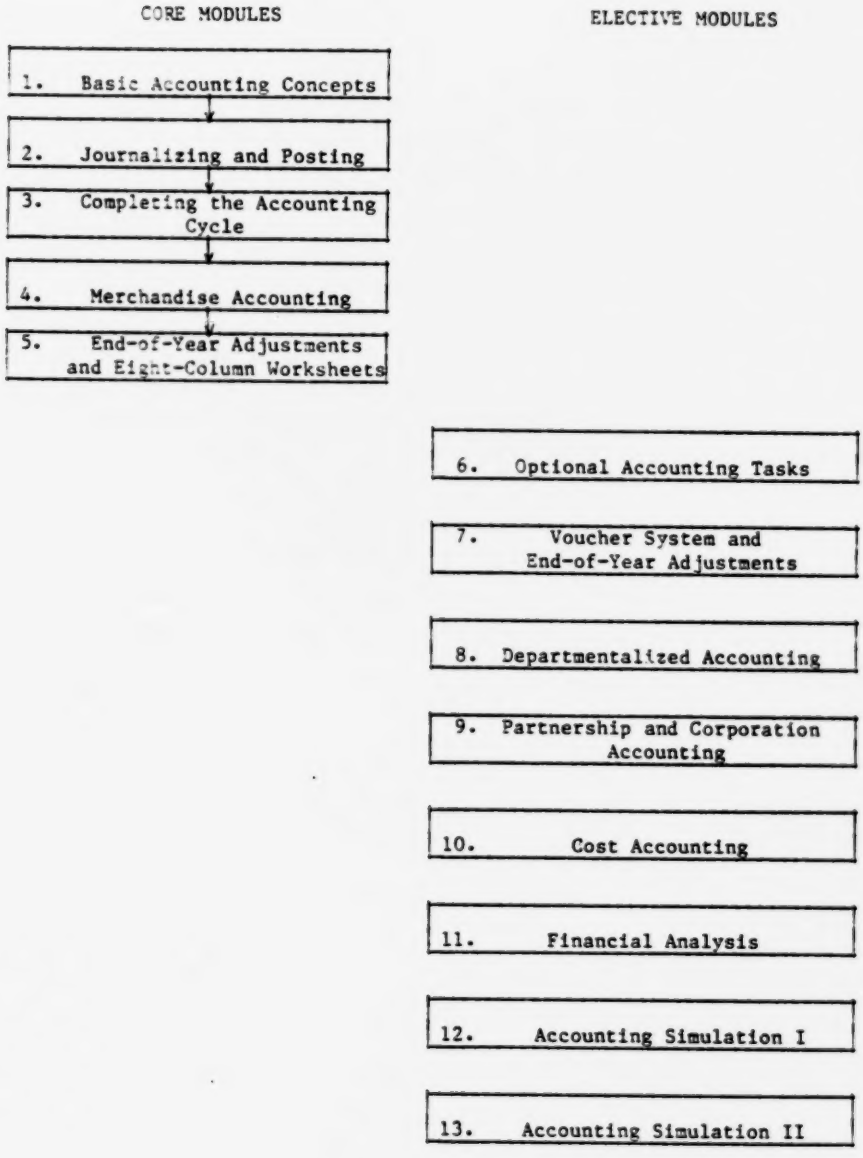
Computers reflect present practices within accounting offices, enhance employment opportunities, and allow students more opportunity to analyze and interpret financial documents. As a result, the use of computers is recommended in the accounting strand.

Objectives

The student will:

1. Learn how the financial position of an individual business is determined.
2. Accurately journalize the various daily transactions.
3. Understand the importance of maintaining accurate accounting records.
4. Be able to use relevant terminology appropriately.
5. Complete financial documents accurately and neatly.
6. Use the computer in performing accounting functions.
7. Develop decision-making skills in the preparation, analysis, and interpretation of financial statements.
8. Develop a basic understanding of accounting procedures applicable to single proprietorships, partnerships and corporations.
9. Demonstrate a knowledge of acceptable cost accounting procedures.
10. Investigate careers in the field of accounting.

FLOWCHART OF MODULES



Notes On Course Implementation

The accounting subject strand is composed of 13 modules, 5 of which are core and 8 are elective. The core modules are prerequisite to the elective modules. Modules 1 to 5 are sequential. The elective modules are not sequential.

Courses of 3 or 5 credits may be developed in Accounting 10 and 20 by selecting 3 or 5 modules.

Accounting 30 may only be offered for 5 credits. Students must have access to computers and suitable software, particularly in the 20- or 30-level courses. Printing calculators should also be available.

Refer to individual modules for further information regarding equipment requirement or prerequisites.

The integration of the work study component of the work experience (cooperative education) program is encouraged.

MODULE 1: BASIC ACCOUNTING CONCEPTS

Status: Core

Purpose: To provide the student with the opportunity to learn how the financial position of a business is determined and how daily accounting records are maintained.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define basic accounting terms	
	explain how accounting is used for business purposes	
	discuss the reasons for studying accounting	overhead transparencies newspaper articles
Balance Sheet	identify assets, liabilities, and capital	
	determine the amount of capital invested using the accounting equation	
	prepare a balance sheet from unassembled data	wall chart
Opening Entry	transfer the information from the beginning balance sheet to the general journal	
Posting	recognize the use of account numbers and their relationship to the balance sheet accounts	chart of accounts
	post the opening entry from the general journal to the general ledger following established posting procedures	
	explain the purpose of the posting reference	

TOPIC	LEARNING TASKS	TEACHING NOTES
Analyzing Transactions	analyze business transactions using T-accounts to display the resulting increases and decreases to the affected accounts distinguish between revenue and expense accounts explain the relationship of the revenue and expense accounts to the capital account analyze a variety of business transactions using T-accounts, analysis charts, general journal entries	
Introductory Journalizing	record business transactions into a journal	

MODULE 2: JOURNALIZING AND POSTING

Status: Core
Prerequisite: Module 1

Purpose: To expand the knowledge of the accounting cycle, including the preparation of a worksheet.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to journalizing and posting	
Journalizing	analyze business transactions	
	enter transactions in a journal using the proper accounting procedures	
	recognize the need for routine checks to obtain mathematical accuracy in accounting records	
Posting	describe the procedure of posting from the journal to the accounts in the ledger	
	post from the journal to the accounts in the ledger	
	reinforce the understanding of the posting reference columns	
Trial Balance	analyze the ledger, classify accounts, and record balances on a trial balance	
	check the trial balance for accuracy and locate and correct errors if necessary	
Worksheet	classify and record account balances in the appropriate section of the worksheet	
	calculate the net income or loss and complete the worksheet	

MODULE 3: COMPLETING THE ACCOUNTING CYCLE

Status: Core
Prerequisite: Module 2

Purpose: To study the concluding procedures in the accounting cycle, to prepare bank reconciliation statements, and to understand the operation of the petty cash fund.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Financial Statements	discuss the purposes of financial statements	
	prepare an income statement and a balance sheet from worksheet data	
Closing Entries	examine the purpose of closing entries	
	prepare and understand the function of the Income Summary account	
	prepare and post closing entries	
	determine how the capital account is affected by closing entries	
Post Closing Trial Balance	outline the purpose of and prepare a post-closing trial balance	
Basic Banking Services	identify the essentials of banking services by opening an account, making a deposit, and writing cheques	
	learn how banking activities involve the principles of accounting	outstanding cheques
	explain all the items and codes reported on a bank statement	bank service charges
	prepare a bank reconciliation statement	
	record journal entries for reconciled items	
Petty Cash	identify purpose for establishing a petty cash fund	
	record the journal entry to establish a petty cash fund	
	record in a petty cash register payments made from the fund	
	replenish a petty cash fund	
	record the journal entries to replenish the petty cash fund	

MODULE 4: MERCHANDISE ACCOUNTING

Status: Core
Prerequisite: Module 3

Purpose: To introduce the student to the accounting procedures associated with the purchase and sale of merchandise.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to merchandising	
Synoptic Journal	analyze and record business transactions of the synoptic journal prove cash record a bank service charge and a dishonoured cheque in the synoptic journal post to ledger accounts total, prove, and rule the synoptic journal	special journals
Special Journals	analyze and record transactions in the special journals analyze and record discounts, allowances, returns, sales tax, and transportation charges total, prove, and rule all the special journals post to the ledger accounts	
Subsidiary Ledgers	describe the relationship between a subsidiary ledger and a controlling account in the general ledger post from the journals to the general and subsidiary ledgers prepare schedules of the subsidiary ledgers prove the equality of the debits and credits in the general ledger	Note: Since payroll is not covered to this point in some texts, the teacher should explain payroll entries in special journal. See Module 6.

TOPIC	LEARNING TASKS	TEACHING NOTES
Closing the Ledger	describe the basic procedure of closing the ledger identify accounts to be closed close the ledger prepare a post-closing trial balance	

MODULE 5: END-OF-YEAR ADJUSTMENTS AND EIGHT-COLUMN WORKSHEET

Status: Core
Prerequisite: Module 4

Purpose: To prepare the worksheet including adjustments which organize the information required for the creation of financial statements at the end of a fiscal period.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to end-of-year adjustments	
Adjusting Entries	explain the purpose of adjusting entries	
	apply the principles of year-end adjustments to inventory control and valuation	supplies prepaid insurance
Inventory	calculate the value of an inventory	
Eight-Column Worksheet	record a trial balance on an eight-column worksheet	
	prepare the adjustments needed to update particular general ledger accounts	
	complete the worksheet	
Advanced Financial Statements	prepare an income statement from the data found on a completed eight-column worksheet	
	prepare a capital statement from the data found on a completed eight-column worksheet	
	transfer the capital account balance on the capital statement to the balance sheet	
	prepare a balance sheet from the data found on a completed eight-column worksheet	current and deferred liability
	determine cost of goods sold and gross profit	

TOPIC	LEARNING TASKS	TEACHING NOTES
Closing Entries	explain the purpose of closing entries record the adjusting and closing entries in a journal from the data found on a completed eight-column worksheet post the adjusting and closing entries rule and balance the accounts	
Post-Closing Trial Balance	prepare a post-closing trial balance from the general ledger	

MODULE 6: OPTIONAL ACCOUNTING TASKS

Status: Elective
Prerequisite: Module 5

Purpose: To provide an opportunity for students to integrate accounting practices through the completion of at least two of the following: a practice set, payroll procedures, advanced bank reconciliation procedures, personal income tax, computer applications within a business office, and careers.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Practice Set	complete an appropriate practice set that incorporates realistic documents and tasks and integrates the skills and knowledge of accounting procedures for a small business office	Practice Sets: Quadrasonics Allen Electronics
Payroll Procedures	develop an understanding of payroll as related to the overall system of controlling cash	
	calculate gross pay and determine payroll deductions	overtime piece work
	determine net pay	
	assemble payroll data in a payroll register	
	prove the accuracy of the payroll register	
	record payroll data in an employee's earnings record	
	record journal entries for the payroll register, the employer's share of contributions, the payment of payroll, and the payment of payroll liabilities	
	verify the accuracy of the payroll accounts	
Advanced Bank Reconciliation Procedures	prepare a bank reconciliation from unassembled data	debit and credit memos NSF cheques
	record in a journal entries related to the bank reconciliation	bank adjustments interest correction of errors

TOPIC	LEARNING TASKS	TEACHING NOTES
Personal Income Tax	use the forms and schedules necessary to the completion of a personal income tax return	income tax forms teaching taxes, Revenue Canada
Computer Applications	identify how business uses computers as an aid in the basic accounting cycle use software similar to that used in business offices	general ledger software spread sheet calculator software
Careers	investigate the various career paths associated with accounting	book keeper CGA RIA CA clerk data entry MBA

MODULE 7: VOUCHER SYSTEM AND END-OF-YEAR ADJUSTMENTS

Status: Elective
Prerequisite: Module 5

Purpose: To understand the voucher system, budgeting, and end-of-year adjustments.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to budgeting, the voucher system, and end-of-year adjustments review accounting concepts which apply to these topics	
Voucher System	prepare a voucher from source documents record vouchers into a voucher register prepare a voucher cheque for payment record the payments of vouchers into a cheque register analyze and record business transactions foot, prove, and total the voucher and cheque register post data from the voucher and cheque register into the general ledger provide a list of unpaid vouchers and prove the equality of these vouchers with the vouchers payable account in the general ledger explain the advantages and disadvantages of the voucher system	
Budgeting	define the role of the budget in an accounting system determine the type of budget to prepare prepare comparative income statements showing budget and actual amounts for revenue and costs prepare a sales budget schedule	

TOPIC	LEARNING TASKS	TEACHING NOTES
Budgeting (cont'd)	prepare a purchases budget prepare a selling and administrative budget plan and prepare a cash budget related to cash receipts and cash payments	
End-of-Year Adjustments	record a trial balance on an eight-column worksheet review end-of-year adjustments prepare the adjustments needed to update particular general ledger accounts to include accruals complete the eight-column worksheet record the adjusting, closing and needed reversing entries in a journal from the data found on a completed eight-column worksheet	

MODULE 8: DEPARTMENTALIZED ACCOUNTING TASKS

Status: Elective
Prerequisite: Module 5

Purpose: To record transactions in special journals and prepare departmental statements.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to special journals and departmental accounting	
Special Business Transactions	prepare a bank reconciliation	
	analyze and record business transactions into special journals	returns and allowances journals sales journal purchases journal cash payments journal cash receipts journal
	post to general and subsidiary ledgers	
Calculating Inventory	understand the importance of controlling the quantity of merchandise	
	distinguish between periodic and perpetual methods of taking inventory	
	calculate cost or market value of inventory	
	apply LIFO and FIFO systems of inventory valuation	
Interim Departmental Statement	calculate the value of ending merchandise inventory	
	analyze and prepare an interim departmental statement of gross profit	
Payroll	calculate and record payroll transactions in the payroll register	

MODULE 9: PARTNERSHIP AND CORPORATION ACCOUNTING

Status: Elective
Prerequisite: Module 5

Purpose: To study the procedures for recording financial data for partnerships and corporations.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to partnerships and corporations	
Partnership	identify the advantages and disadvantages of partnerships	
	outline the main items included in a partnership agreement	
	journalize the entries required for partnership formation	
	examine data and calculate division of profits and losses	share of net profit or loss: ratio partners' salaries interest on capital
	record adjusting and closing entries	
	calculate and make journal entries for changes in partners, capital, and liquidation of a partnership	
	prepare the end-of-period working papers and financial statements	Statement of Distribution of Profits
	prepare closing entries	
Corporation	analyze the formation and organization of a corporation	
	identify different classes of shares	
	journalize the entries involved in corporate transactions	
	record the adjusting and closing entries	
	prepare the end-of-period working papers and financial statements	Income Statement, Balance Sheet Statement of Retained Earnings Statement of Shareholders' Equity
	calculate corporate income tax	
	prepare closing entries	

MODULE 10: COST ACCOUNTING

Status: Elective
Prerequisite: Module 5

Purpose: To study the procedures used in cost accounting.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to cost accounting	
Worksheets	prepare a trial balance on a multi-column worksheet	
	prepare adjusting entries	
	provide a departmentalized breakdown within the worksheet	
	complete the worksheet	departmental margin corporate income tax
Departmental Margin Statements	prepare and analyse a departmental margin statement	
	prepare an income statement	percentage analysis
Manufacturing Costs	determine specific cost elements for manufacturing an individual job	
	identify the components of manufacturing costs	direct materials costs direct labour cost factory overhead cost of completed products cost of goods sold
	prepare relevant statements	cost sheets materials requisition job cost sheet statement of cost of goods manufactured
	record journal entries to match work flow and cost flow	work in process factory overhead finished goods
Financial Statements	prepare end-of-fiscal period statements for a manufacturing company	

MODULE 11: FINANCIAL ANALYSIS

Status: Elective
Prerequisite: Module 5

Purpose: To examine the fundamental tools used to analyse the financial performance of a business.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Terminology	define accounting terms relevant to financial analysis	
Bad Debts	record journal entries of uncollectable accounts	direct write-off method allowance method
	estimate bad debts allowance	percentage of accounts receivable percentage of sales
	analyze an account receivable aging schedule	
	record journal entries for the collection of accounts previously written off	
Depreciation	calculate depreciation of fixed assets	straight line declining balance sum-of-the-years-digits
	journalize and post entries involving the disposal of fixed assets	
	calculate depletion expense of fixed assets	
	complete a fixed assets register	
Projection of Profit	calculate the contribution margin	
	calculate the break-even points from data	unit numbers and sales dollars
	project a sales level needed to earn a given net income per year	
	demonstrate the break-even point	revenue, expense, and volume sold data
	explain the advantages and disadvantages of variable costing	

TOPIC	LEARNING TASKS	TEACHING NOTES
Financial Analysis	prepare comparative financial statements from past years' data employ trend analysis, percentage analysis and ratio analysis in analyzing a firm's financial position analyze and interpret financial statements to attest to managerial success or failure	
Forecasting	apply financial analysis to forecast impending financial difficulties use ratios to analyze short-term credit use ratios to analyze long-term credit use ratios to analyze equity financing	
Working Capital	prepare a schedule of changes in working capital analyse working capital to determine changes in financial position of a business analyze and record the transactions that affect working capital use the above data in decision-making	worksheet comparative balance sheet statement of changes in financial position

MODULE 12: ACCOUNTING SIMULATION I

Status: Elective
Prerequisite: Module 5

Purpose: To provide students with a realistic accounting experience.

Notes: A computer simulation or manual project incorporating any or all of the accounting concepts may be used.

TOPIC	LEARNING TASKS	TEACHING NOTES
	The student will:	
Recording Transactions	apply sequential accounting theory in a realistic business situation incorporate business transactions in journals	
Preparing Statements	prepare necessary interim and summary statements	

MODULE 13: ACCOUNTING SIMULATION II: COMPUTERIZED ACCOUNTING

Status: Elective
Prerequisite: Module 5

Purpose: To provide an opportunity to simulate actual business activities utilizing computer technology.

Note: Access to suitable hardware and software is required.

Recommendation: Use of general or subsidiary ledger, payroll, and/or inventory software.

TOPIC	LEARNING TASKS	TEACHING NOTES
Simulating Accounting Procedures	The student will: apply proper accounting procedures with respect to: - sorting - recording - summarizing - analyzing demonstrate skills and attitudes which reflect business standards	

*If materials are prepared locally, all steps of the accounting cycle should be incorporated.

GUIDELINES FOR STUDENT EVALUATION

The business education program deals with cognitive, psychomotor, and affective learning activities.

Evaluating student achievement in these domains is a process which is based on the objectives outlined for each of the modules that have been included in the course. The teacher should determine the expectations for student achievement at the time the course is being planned. A basic guideline for determining student grades is to assign marks in proportion to the time spent on that topic and its relative importance.

If the objectives of a module are vocationally-based, the assessment should be criterion referenced; that is, how much progress has the student made toward the attainment of specific, terminal performance objectives which are generally viewed as desirable in the work place.

If the objectives of the modules are based on general interest, the assessment could be norm referenced; that is, how does the student's performance compare with that of similar groups of students in the province.

Each module includes the PURPOSE, the TOPICS and the LEARNING TASKS. PURPOSE defines the general objective for the module. TOPICS outline the concepts to be studied within the module. LEARNING TASKS reflect the depth and scope for each topic. This wording defines the expected level of understanding or skill the student should attain--MASTERY, APPLICATION, or AWARENESS.

EXPECTATIONS REGARDING CONTENT FOR STUDENT ACHIEVEMENT

MASTERY level is expected if cognitive understanding of topic/learning task is prerequisite to further success, or psychomotor activity should meet a specified standard; or

APPLICATIONS level is expected if cognitive understanding of topic/learning task should be demonstrated or psychomotor activity should meet a specified standard; or

AWARENESS level is expected if cognitive understanding of topic/learning task requires basic understanding (comprehension) or recall (knowledge).

Teachers may modify the level of expectations (MASTERY, APPLICATION, AWARENESS) in order to ensure that the degree of challenge is suitable for the students in the class.

NOTE: Further information regarding student evaluation (i.e., justness, fairness and appeal procedures) may be found in your district's Student Evaluation Policy or Business Education Manual for Administrators, Counsellors and Teachers. In addition, the Accounting 10-20-30 Curriculum Implementation Manual for Teachers will include recommendations for the allocation of marks (scheduled to be published June, 1986).

LEARNING RESOURCES

The BASIC learning resources are:

KALUZA, H.G. Accounting: A Systems Approach. (Second Edition) Toronto: McGraw-Hill Ryerson Ltd., 1976 (suitable for Modules 1-6). (Second Edition Pending)

KALUZA, H.G. Elements of Accounting: A Senior Course. (Second Edition) Toronto: McGraw-Hill Ryerson Ltd., 1979 (suitable for Modules 7-11).

LANDRY, P. et al. Century 21 Accounting: Advanced Course. (Canadian Edition) Toronto: Gage Publishing Ltd., 1979 (suitable for Modules 7-11).

PANSEGRAU, G.E. et al. Century 21 Accounting. (Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for Modules 1-6). (Second Edition Pending)

SYME, G.E. Accounting 1. (Third Edition) Scarborough, Ontario: Prentice Hall of Canada Ltd., 1982 (suitable for Modules 1-11).

The RECOMMENDED learning resources are:

KALUZA, H.G. Accounting: A Systems Approach - Teacher's Resource Book and Key. Toronto: McGraw-Hill Ryerson Ltd., 1976 (suitable for Modules 1-6). (Second Edition Pending)

KALUZA, H.G. Working Papers and Study Guides 10 for Accounting: A Systems Approach. (Alberta Edition) Toronto: McGraw-Hill Ryerson Ltd., 1978 (suitable for Modules 1-4). (Second Edition Pending)

KALUZA, H.G. Working Papers and Study Guides 20 for Accounting: A Systems Approach. (Alberta Edition) Toronto: McGraw-Hill Ryerson Ltd., 1978 (suitable for Modules 4 and 5). (Second Edition Pending)

KALUZA, H.J. Working Papers 1 to Elements of Accounting: A Senior Course, Chapters 1-4. Toronto: McGraw-Hill Ryerson Ltd., 1979 (suitable for Modules 7, 8, and 11).

KALUZA, H.J. Working Papers 2 to Elements of Accounting: A Senior Course, Chapters 5-14. Toronto: McGraw-Hill Ryerson Ltd., 1979 (suitable for Modules 7-11).

KALUZA, H.J. Teacher's Resource Book and Key to Elements of Accounting: A Senior Course. (Second Edition) Toronto: McGraw-Hill Ryerson Ltd., 1979 (suitable for Modules 7-11).

LANDRY, P. et al. Teacher's Reference Guide: Century 21 Accounting, Advanced Course. (Canadian Edition) Toronto: Gage Publishing Ltd., 1979 (suitable for Modules 7-11).

LANDRY, P. et al. Working Papers and Study Guides, Chapters 1-14: Century 21 Accounting, Advanced Course. (Canadian Edition) Toronto: Gage Publishing Ltd., 1979 (suitable for Modules 7-9).

LANDRY, P. et al. Working Papers and Study Guides, Chapters 15-28: Century 21 Accounting, Advanced Course. (Canadian Edition) Toronto: Gage Publishing Ltd., 1979 (suitable for Modules 10 and 11).

LANDRY, P. et al. Teacher's Edition, Working Papers and Study Guides, Chapters 1-28: Century 21 Accounting, Advanced Course. (Canadian Edition) Toronto: Gage Publishing Ltd., 1979 (suitable for Modules 7-11).

PANSEGRAU, G.E. et al. Teacher's Reference Guide: Century 21 Accounting. (Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for Modules 1-6). (Second Edition Pending)

PANSEGRAU, G.E. et al. Working Papers and Study Guides, Accounting 10: Century 21 Accounting (Alberta Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for Modules 1-3).

PANSEGRAU, G.E. et al. Working Papers and Study Guides, Accounting 20: Century 21 Accounting (Alberta Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for Modules 3-6).

PANSEGRAU, G.E. et al. Teacher's Edition, Working Papers and Study Guides Chapters 1-22, Century 21 Accounting. (Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for Modules 1-6).

PANSEGRAU, G.E. et al. Teacher's Edition, Working Papers and Study Guides Chapters 23-33, Century 21 Accounting. (Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for Modules 3 and 4).

RIGGS, W. New Horizons Select Camping Gear - A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for advanced level - Module 12 or 13).

RIGGS, W. Key for New Horizons Select Camping Gear - A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for advanced level - Module 12 or 13).

RIGGS, W. Allen-Electronic Service: Accounting Application for a Service Business. (Canadian Edition) Toronto: McGraw-Hill Ryerson Ltd., 1974 (suitable for introductory level - Module 3.) (Approval of Key Pending)

RIGGS, W. Quadrasonics Sound Equipment: A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for intermediate level - Module 6).

PANSEGRAU, G.E. et al. Key for Quadrasonics Sound Equipment: A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for intermediate level - Module 6).

RIGGS, W. Envirotrol Corporation - A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for advanced level - Module 12 or 13).

RIGGS, W. Key for Envirotrol Corporation - A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1978 (suitable for advanced level - Module 12 or 13).

RIGGS, W. Custom Auto Centre - A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1980 (suitable for advanced level - Module 12 or 13).

RIGGS, W. Key for Custom Auto Centre - A Business Simulation. (Century 21 Accounting - Canadian Edition) Toronto: Gage Publishing Ltd., 1980 (suitable for advanced level - Module 12 or 13).

SYME, G.E. Accounting 1: Teacher's Guide. (Third Edition) Scarborough, Ontario: Prentice Hall of Canada Ltd., 1982 (suitable for Modules 1-11).

SYME, G.E. and QUINN, W.E. Accounting 1 - Workbook A, (Chapters 1-15). (Third Edition) Scarborough, Ontario: Prentice Hall of Canada Ltd., 1982 (suitable for Modules 1-6).

SYME, G.E. and QUINN, W.E. Accounting 1 - Workbook B, (Chapters 16-24). (Third Edition) Scarborough, Ontario: Prentice Hall of Canada Ltd., 1982 (suitable for Modules 7-11).

SYME, G.E. and QUINN, W.E. Accounting 1 - Teacher's Key A, (Chapters 1-15). (Third Edition) Scarborough, Ontario: Prentice Hall of Canada Ltd., 1982 (suitable for Modules 1-6).

SYME, G.E. and QUINN, W.E. Accounting 1 - Teacher's Key B, (Chapters 16-24). (Third Edition) Scarborough, Ontario: Prentice Hall of Canada Ltd., 1982 (suitable for Modules 7-11).

Computer Applications Software:

_____. Visicalc. (Upgraded Version) Thornhill, Ontario: Software Arts Products c/o Precor Canada, 1981.

CORRELATION OF COURSE CONTENT WITH LEARNING RESOURCES

Accounting Subject Strand

Course Content by Module	Century 21 Accounting (Pansegrau et al)	Century 21 Accounting - Advanced Course (Landry et al)	Accounting: A Systems Approach (Kaluza)	Elements of Accounting: Senior Course (Kaluza)	Accounting 1 (Third Edition) (Syme)
Module 1: Basic Accounting Concepts					
a) Terminology	Chapter 1	-	Chapter 1	-	Chapter 1
b) Balance Sheet	Chapter 4	-	Chapters 1,2	-	Chapter 3
c) Opening Entry	Chapter 1	-	Chapter 4	-	Chapter 6
d) Posting	Chapter 3	-	Chapter 4	-	Chapter 7
e) Analyzing Transactions	Chapters 4, 5	-	Chapters 2,3	-	Chapter 4
f) Introductory Journalizing	Chapter 6	-	Chapter 2	-	Chapter 6
Module 2: Journalizing and Posting					
a) Terminology	Chapters 6,7,8,9	-	Chapters 4,5	-	Chapters 5,6,7,9
b) Journalizing	Chapter 6	-	Chapter 4	-	Chapter 6
c) Posting	Chapter 7	-	Chapter 4	-	Chapter 7
d) Trial Balance	Ch. 8/Project 1	-	Chapter 4	-	Chapter 5
e) Worksheet	Chapter 9	-	Chapter 5	-	Chapter 9
Module 3: Completing the Accounting Cycle					
a) Financial Statements	Chapter 10	-	Chapter 5	-	Chapter 9
b) Closing Entries	Chapter 11	-	Chapter 6	-	Chapter 10
c) Post Closing Trial Balance	Project 2	-	Chapter 6	-	Chapter 10
d) Basic Banking Services	Chapter 14	-	Chapter 9	-	Chapter 2
e) Petty Cash	Chapter 25	-	Chapter 9	-	Chapter 14
Module 4: Merchandise Accounting					
a) Terminology	Ch. 12,13,17,23,24	-	Ch. 7,8,12,16	-	Ch. 10,12,13,14
b) Synoptic Journals	Chapter 12	-	Chapter 12	-	Chapter 14
c) Special Journals	Ch. 23,24/Proj. 3	-	Chapters 7,8	-	-
d) Subsidiary Ledgers	Chapter 13	-	Chapters 7,8	-	Chapter 12
e) Closing the Ledger	Chapter 17	-	Chapter 16	-	Chapters 10, 13
Module 5: End-of-Year Adjustments, Eight-Column Worksheet					
a) Terminology	Chapters 15,16,17	-	Chapters 11, 12,15,16	-	Ch. 10,13,19,20
b) Adjusting Entries	Chapter 15	-	Chapter 15	-	Chapters 19,20
c) Inventory	Chapter 15	-	Ch. 11, 12	-	Chapters 13,20
d) Eight-Column Worksheet	Chapter 15	-	-	-	Chapter 20
e) Advanced Financial Statements	Chapter 16	-	-	-	Chapter 20
f) Closing Entries	Chapter 17	-	Chapter 16	-	Chapters 10, 20
g) Post-Closing Trial Balance	Chapter 17	-	Chapter 16	-	Chapters 10, 20

Course Content by Module	Century 21 Accounting (Fansegrau et al)	Century 21 Accounting - Advanced Course (Landry et al)	Accounting: A Systems Approach (Kaluza)	Elements of Accounting: Senior Course (Kaluza)	Accounting 1 (Third Edition) (Syme)
Module 6: Applying Accounting Principles					
a) Practice Set	Selected Computer Simulations				
b) Payroll Procedures	Chapters 21, 22	-	Chapter 14	-	Chapter 18
c) Advanced Bank	-	-	-	-	-
d) Personal Income Tax	Income Tax Forms/Project (Revenue Canada)				
e) Computer Application	Chapters 18,19,20	-	Chapter 18	-	Chapter 14
f) Careers	-	Chapter 1	-	-	Chapter 1
Module 7: Voucher System and End-of-Year Adjustments					
a) Terminology	-	Chapters 11,23,25	-	Chapters 3,4,6,9	Chapters 17,19,20
b) Voucher System	-	Chapter 11	-	Chapter 6	Chapter 17
c) Budgeting	-	Chapter 25	-	Chapter 9	-
d) End-of-Year Adjustments	-	Chapter 23	-	Chapters 3, 4	Chapters 19, 20
Module 8: Departmentalized Accounting Tasks					
a) Terminology	-	Chapters 7,8,9,10	-	Chapter 2	Ch. 13,17,18,20
b) Special Business Transactions	-	Chapters 7, 8	-	Chapter 2	Chapter 17
c) Calculating Inventory	-	Chapter 9	-	Chapter 7	Chapters 13, 20
d) Interim Departmental Statements	-	Chapter 9	-	Chapter 2	-
e) Payroll	-	Ch. 10/Project 2	-	-	Chapter 18
Module 9: Partnership and Corporation Accounting					
a) Terminology	-	Chapters 4,5,6,15,16,17	-	Chapters 10, 11	Chapters 21, 22
b) Partnership	-	Chapters 4,5,6	-	Chapter 10	Chapter 21
c) Corporation	-	Chapters 15,16,17	-	Chapter 11	Chapter 22
Module 10: Cost Accounting					
a) Terminology	-	Chapter 18	-	Chapter 8	-
b) Worksheets	-	Chapter 18	-	-	-
c) Departmental Margin Statements	-	Chapter 18	-	Chapter 8	-
d) Manufacturing Costs	-	Chapter 19	-	Chapter 8	-
e) Financial Statements	-	Chapter 20	-	-	-
Module 11: Financial Analysis					
a) Terminology	-	Chapters 21,22,24	-	Chapters 3, 12	-
b) Bad Debts	-	Chapter 21	-	Chapter 3	-
c) Depreciation	-	Chapter 22	-	Chapter 3	-
d) Calculation of Profit	-	-	-	-	-
e) Financial Analysis		Chapter 27	-	Chapter 12	Chapter 23
f) Forecasting	-	Chapter 27	-	Chapter 12	Chapter 23
g) Working Capital	-	Chapter 28	-	Chapter 12	-

Course Content by Module	Century 21 Accounting (Pansegrau et al)	Century 21 Accounting - Advanced Course (Landry et al)	Accounting: A Systems Approach (Kaluza)	Elements of Accounting: Senior Course (Kaluza)	Accounting 1 (Third Edition) (Syme)
Module 12: Accounting Simulation I	Selected Computer Simulations New Horizons Envirotrol Custom Auto Centre Locally Developed Materials				
Module 13: Accounting Simulation II	VISICALC Approval of general ledger accounting software pending.				

Notes: 1. The basic resources cover the majority of the topics.
2. The above correlations are suggested as guidelines to assist in teacher planning.
3. Additional accounting software packages have been identified at the supplementary level. Refer to Clearinghouse reports.

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